IN THE CLAIMS

Please amend claims 26-28 as set forth below.

1. - 25. (Canceled)

26. (Currently Amended) A method of manufacturing a semiconductor device, comprising the steps of:

providing a flexible wiring ~~writing~~ substrate having a front surface, a back surface opposite from the front surface, a plurality of device areas of the front surface thereof and a plurality of electrodes formed on each device area;

providing semiconductor chips each having a main surface, a back surface opposed of the main surface thereof and a plurality of electrodes formed on the main surface;

mounting the semiconductor chips respectively on the device areas of the front surface of the flexible wiring substrate;

connecting electrodes of the semiconductor chips with the electrodes of the flexible wiring substrate on respective device areas of the front surface of the flexible wiring substrate by means of conductive members;

sealing the semiconductor chips and the plural device areas of the front surface of the flexible wiring substrate by a resin body formed according to a block molding method;

cutting the flexible wiring substrate and the resin body to divide them between ~~into~~ respective device areas of the front surface of the flexible wiring substrate using a cutting blade,

wherein, in the cutting step, a rotation axis of the cutting blade is positioned over the back surface of the flexible wiring substrate, and moving the cutting blade while feeding the wiring substrate and the resin body in a same direction as rotation of the cutting blade ~~advancing the cutting blade so as to push the flexible wiring substrate against the resin body with a cutting edge thereof~~.

27. (Currently Amended) A method of manufacturing a semiconductor device according to claim 26, wherein, in the mounting step, facing the ~~a~~ back surface of the semiconductor chip to corresponding device area of the front surface of the flexible wiring substrate, and arranging the semiconductor chip as the electrodes of the flexible wiring substrate is

positioned at the outside of corresponding semiconductor chips,

wherein, in the connecting step, connecting the electrodes of the semiconductor chips with the electrodes of the flexible wiring substrate by wire bonding method with a plurality of wires, and

wherein, in the sealing step, sealing connecting portions of the wires and the electrodes of the flexible wiring substrate by the resin body.

28. (Currently Amended) A method of manufacturing a semiconductor device according to claim 27, wherein, in the cutting step, cutting all outlines of device areas with moving the cutting blade while feeding the wiring substrate and the resin body in a same direction as rotation of the cutting blade ~~advancing the cutting blade so as to push the flexible wiring substrate against the resin body by a cutting edge thereof~~.

29. (Previously Added) A method of manufacturing a semiconductor device according to claim 27, wherein the flexible wiring substrate is comprised of a polyimide film.

30. (Previously Added) A method of manufacturing a semiconductor device according to claim 28, wherein the flexible wiring substrate is comprised of a polyimide film.